

STATE OF HAWAII - DEPARTMENT OF TAXATION
**MONTHLY RETURN OF LIQUID FUEL TAX
AND ENVIRONMENTAL RESPONSE TAX ON FUEL SOLD
FOR USE IN OR USED FOR CERTAIN WATER CRAFT**
(Chapter 243, HRS)

PERMIT NUMBER _____
FEIN NUMBER _____

Period Covered _____ 19 _____		CITY & COUNTY OF HONOLULU		COUNTY OF MAUI (Includes Kahoolawe, Lanai and Molokai)		COUNTY OF HAWAII		COUNTY OF KAUAI (Includes Niihau)		TOTAL OF ALL COUNTIES	
1. Diesel Oil	Gals.										
Tax	\$										
2. Gasoline:											
a. Premium	Gals.										
Tax	\$										
b. Regular	Gals.										
Tax	\$										
c. Unleaded	Gals.										
Tax	\$										
d. Alcohol Fuels	Gals.										
Tax	\$										
e. All Others (specify):											
	Gals.										
Tax	\$										
Total (2a through 2e)	Gals.										
Tax	\$										
3. Grand Total—Gallons											
Tax—Add lines 1 through 3											
4. ENVIRONMENTAL RESPONSE TAX											
Petroleum Products (Number of barrels)											
Tax @ 5 cents per barrel											
TOTAL TAXES DUE (Add lines 3 & 4)											

Note: Report on Hawaii Form M-20A liquid fuel sold or used in vessels and other water craft operated overseas transportation beyond the State and ocean-going tugs and dredges. See reverse side for Schedule of Tax Rates.

DISTRIBUTORS OF ALCOHOL FUELS ARE REQUIRED TO CONTINUE ON THE REVERSE SIDE OF THIS FORM BY PROVIDING THE REQUESTED DATA IN COMPLIANCE WITH ACT 274, SLH 1980, AND THE RULES ISSUED THEREUNDER. ALL OTHERS MAY DISREGARD THE USE OF THE FORM ON THE REVERSE SIDE

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

NOTE: This return with payment must be submitted to the Hawaii State Tax Collector in your taxation district on or before the last day of the month following the closing date of prior monthly accounting period.

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Fuel Tax Law and the rules issued thereunder.

SIGNATURE _____

TITLE _____

DATE _____

CAUTION: Use Form M-21A for transactions occurring after June 30, 1993. Do not use Form M-21.

DATA TO BE PROVIDED BY DISTRIBUTORS OF ALCOHOL FUELS
(Information Required in Compliance With Act 274, SLH 1980)

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	TOTAL OF ALL COUNTIES
1. Unleaded Gasoline					
Total gross sales \$					
Average price per gal. \$					
2. Alcohol Fuels					
Total gross sales \$					
Average price per gal. \$					
3. All Others (specify):					
Total gross sales \$					
Average price per gal. \$					
4. Ethanol					
Total gross sales \$					
Average price per gal. \$					

SCHEDULE OF TAX RATES
Effective July 1, 1991, except as noted.

LIQUID FUEL CLASSIFICATION (Per Gallon)	CITY & COUNTY OF HONOLULU	COUNTY OF MAUI	COUNTY OF HAWAII	COUNTY OF KAUAI
1. Diesel Oil	1¢	1¢	1¢	1¢
2. Gasoline	32.5¢	25¢ / 27¢* / 29¢**	24.8¢	26¢
3. All Others	32.5¢	25¢ / 27¢* / 29¢**	24.8¢	26¢
4. Environmental Response Tax Effective 7-1-93 (Per Barrel)	5¢	5¢	5¢	5¢

Act 300, Session Laws of Hawaii (SLH) 1993, amends chapter 243, Hawaii Revised Statutes (HRS), relating to the fuel tax, to impose the Environmental Response Tax. A fuel tax of 5 cents per barrel is imposed on every barrel or fractional part of a barrel of petroleum product sold by a distributor to any retail dealer or end user after June 30, 1993. The tax is imposed on the distributor of the petroleum product. The term "barrel" means 42 U.S. gallons and "petroleum product" is defined as any liquid hydrocarbon at standard temperature and pressure that is the product of the fractionalization, distillation, or other refining or processing of crude oil. Crude oil means petroleum in an unrefined state or natural state, including condensates and natural gasoline.

File this form with Form M-23A.

*Ordinance No. 2248 increases the Maui County fuel tax rate by two cents (2¢) per gallon, effective August 1, 1993, by operation of section 243-5, HRS.

**Ordinance No. 2421 increases the Maui County fuel tax rate by two cents (2¢) per gallon, effective August 1, 1995, by operation of section 243-5, HRS.

MAILING ADDRESSES

Oahu District Office
P. O. Box 259
Honolulu, Hawaii 96809-0259

Maui District Office
P. O. Box 1427
Wailuku, Hawaii 96793-1427

Hawaii District Office
P. O. Box 937
Hilo, Hawaii 96721-0937

Kauai District Office
P.O. Box 1687
Lihue, Hawaii 96766-5687